

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

RITCHIE CAPITAL MANAGEMENT, L.L.C.,
RITCHIE RISK-LINKED STRATEGIES
TRADING (IRELAND), LIMITED, RITCHIE
RISK-LINKED STRATEGIES TRADING
(IRELAND) II, LIMITED, WALKERS SPV
LIMITED, as trustee for Ritchie Risk-Linked
Life Strategies Trust I and Ritchie Life
Strategies Master Trust, and RITCHIE RISK-
LINKED STRATEGIES TRADING, LTD.,

Plaintiffs,

v.

COVENTRY FIRST LLC, THE COVENTRY
GROUP, INC., MONTGOMERY CAPITAL,
INC., LST I LLC, ALAN BUERGER,
CONSTANCE BUERGER, REID S.
BUERGER, ANTONIO MUNIZ, ALEX
SELDIN, NEAL JACOBS, EILEEN SHOVLIN,
and JIM DODARO,

Defendants.

07 Civ. 3494 (DLC)

ECF Case

**PLAINTIFFS' RULE 7.1
DISCLOSURE STATEMENT**

Pursuant to Rule 7.1 of the Federal Rules of Civil Procedure, Plaintiffs submit the following statement identifying their parent corporations and any publicly held corporation owning 10% or more of their stock.

1. Plaintiff Ritchie Capital Management, L.L.C. has no parent corporation and no publicly held corporation owns 10% or more of its membership interests.
2. The parents of Plaintiff Ritchie Risk-Linked Strategies Trading (Ireland), Limited are Matsack Trust Limited and Matsack Nominees Limited, and no publicly held corporation owns 10% or more of its ordinary shares.

3. The parents of Plaintiff Ritchie Risk-Linked Strategies Trading (Ireland) II, Limited are Matsack Trust Limited and Matsack Nominees Limited, and no publicly held corporation owns 10% or more of its ordinary shares.

4. Plaintiff Walkers SPV Limited is trustee for Ritchie Risk-Linked Life Strategies Trust I. The sole beneficiary of Ritchie Risk-Linked Life Strategies Trust I is Ritchie Risk-Linked Strategies, L.L.C., the parent of which is Ritchie Multi-Strategy Global, L.L.C., which has no parent corporation and is not publicly traded.

5. Plaintiff Walkers SPV Limited also is trustee for Ritchie Life Strategies Master Trust, the sole beneficiary of which is Ritchie Risk-Linked Strategies Trading, Ltd., which is described in paragraph 6 below.

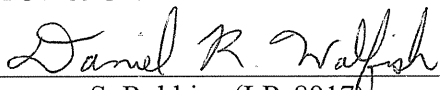
6. The parent of Plaintiff Ritchie Risk-Linked Strategies Trading, Ltd. is Ritchie Risk-Linked Strategies (Bermuda), Ltd., which has no parent corporation and is not publicly traded.

Respectfully submitted,

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Counsel for Plaintiffs

Dated: April 23, 2007
Washington, D.C.